**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**

**ORDINARY ORIGINAL CIVIL JURISDICTION**

**CENTRAL EXCISE APPLICATION NO.32 OF 2001**

The Commissioner of Central Excise ..Applicant.

V/s.

M/s.SKF Bearings India Ltd. ..Respondent.

Mr.A.J.Rana for applicant.

Mr.B.G.Tangsali for respondent.

**CORAM : V.C. DAGA AND J.P.DEVADHAR, JJ.**

**DATED : 7TH APRIL, 2005.**

**P.C. :-**

1. Heard the learned counsel for the applicant. This application was moved by the revenue for referring the substantial question of law to this Court since the revenue was not accepting the view of the Tribunal in the case of **Commissioner of C.Ex., Coimbatore V/s. Jawahar Mills Ltd. [1999 (108) E.L.T. 47 (Tribunal)].** However, the very same Judgment of the Tribunal has been confirmed by the Supreme Court in the case of **Commissioner of C.Ex., Coimbatore V/s. Jawahar Mills Ltd.** reported in **2001(132) E.L.T.3(S.C.)**. In this view of the matter, there is no merit in the application.

2. Application is, therefore, dismissed with no order as to costs.

**(V.C. DAGA, J.)**

**(J.P.DEVADHAR, J.)**